

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

AGENDA

A Regular meeting of the Board of Directors of the Kensington Police Protection and Community Services District will be held Thursday, May 28, 2009; 7:00 P.M., at the Community Center, 59 Arlington Avenue, Kensington, California.

Note: All proceedings of the Regular meeting will be tape recorded.
Please note the new start time of 7:00 P.M.

Roll Call
Public Comments
Board Member/Staff Comments

DISTRICT -- OLD BUSINESS

1. Consideration of At Will Employment Agreement with Brown Taylor for expanded scope of services in connection with management of the District. Possible BOARD ACTION to amend prior action.
2. Steven Chang, of Lamorena & Chang, will provide the Board with the corrected the 2008/2009 Audit for the Kensington Police Protection & Community Services District for Board approval.
3. Discussion of the 2009/2010 Budget draft presented by General Manager Greg Harman following the review and recommendations made during the Regular meeting of the Board on May 14, 2009. Board Action.

DISTRICT - NEW BUSINESS

1. Discussion for adoption Resolution 2009-08, a resolution of the Board of Directors of the Kensington Police Protection and Community Services District, finding a severe fiscal hardship will exist if additional local property tax revenues are seized and additional unfunded mandates are adopted by the State of California.
2. Discussion for approval at letter drafted by General Manager Greg Harman at the request of CSDA to be sent to our State representatives expressing the District's opposition to the State borrowing local property tax revenue to balance the State's budget.
3. Discussion for possible action "Recommendations for the KPPCSD" from Brown Taylor's Sep 2007 Report. Director Kimball to form an ad hoc committee to work with Brown Taylor and Greg Harman to review the status of the previous recommendations made by Brown Taylor, report these to the District Board and make recommendations for subsequent action. Possible Board Action.

ADJOURNMENT

General Information

Accessible Public Meetings

NOTE: UPON REQUEST THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT WILL PROVIDE WRITTEN AGENDA MATERIALS IN APPROPRIATE ALTERNATIVE FORMATS, OR DISABILITY-RELATED MODIFICATION OR DISABILITIES TO PARTICIPATE IN PUBLIC MEETINGS. PLEASE SEND A WRITTEN REQUEST, INCLUDING YOUR NAME, MAILING ADDRESS, PHONE NUMBER AND A BRIEF DESCRIPTION OF THE REQUESTED MATERIALS AND PREFERRED ALTERNATIVE FORMAT OR AUXILIARY AID OR SERVICE AT LEAST 10 DAYS BEFORE THE MEETING. REQUESTS SHOULD BE SENT TO:

DISTRICT SECRETARY STEPHANIE FRIES
COMMUNITY SERVICES DISTRICT, 217 ARLINGTON AVE., KENSINGTON, CA 94707
POSTED: Public Safety Building-Colusa Food-Library-Arlington Kiosk- and at www.kensingtoncalifornia.org
Complete agenda packets are available at the Public Safety Building and the Library.

OLD BUSINESS

OLD BUSINESS #1:

Consideration of At Will Employment Agreement with Brown Taylor for expanded scope of services in connection with management of the District. Possible BOARD ACTION to amend prior action.

AT WILL EMPLOYMENT AGREEMENT WITH KENSINGTON POLICE
PROTECTION AND COMMUNITY SERVICE DISTRICT
(TEMPORARY PROJECT POSITION)

THIS EMPLOYMENT AGREEMENT is entered into this ____ day of May, 2009, by and between the Kensington Police Protection and Community Service District (herein called "KPPCSD," "District," or "Employer") and Brown Taylor ("Employee").

KPPCSD and Employee ("the parties") agree as follows:

1. **Employment.** KPPCSD shall employ Employee in a temporary-project position consulting with the Board of Directors with regard to operations of the District. Employee shall be a direct report to the Board of Directors, whose primary contact shall be the Board President or any other designee of the Board.

Employee has specialized education, skill, training, and expertise in management of police departments, and his job duties will demand exercise of independent judgment and discretion with respect to matters of significance that relate to the management and general business operations of the District. Duties include authority to formulate, and interpret management policies and operating practices, and the investigation and resolution of matters of significance. As such, Employee recognizes he will serve in an exempt employment status for purposes of wage-and-hour law.

Specifically, initial duties contemplated include:

(a) Interview each member of the District's Board of Directors for fact gathering/ due diligence purposes to determine the concerns and goals of the members of the Board with regard to the current problems of the District Police Department.

(b) At the conclusion of the individual interviews and fact gathering process, make an assessment of the actions necessary to resolve current Police Department issues.

(c) Depending on the outcome of the assessment, take one of three consulting paths

(1) Provide mentoring to the District's General Manager and Chief of Police, Greg Harman, in all aspects of his job as General Manager and Chief of Police including: (i) establish for the Board of Directors and for the Chief a set of goals and objectives which the Chief will be required to meet in his capacity as both Chief of Police and as General Manager; (ii) provide the Board with an evaluation grid that allows it to effectively measure the Chief's performance of such goals and objectives; (iii) provide guidance on issues affecting personnel of the Districts Police Department; and (iv) delineate the nature of the relationship that should exist between the Board and General Manager and/or Chief of Police.

(2) Provide a thorough organizational analysis of the District's Police Department in order to resolve the current problems with the Police Department and leave to the Board the decision regarding whether the District can afford to institute such an overarching program change.

(3) Recommend whether Employee can even be of any further assistance, whatsoever based on what he uncovers from the Board member interviews and analysis of the Police Department's problems, so that the Board can decide whether it should further employ Employee.

2. **Project Assignment/At-Will.** This is a part-time temporary-project position and is not a permanent position. It is estimated that the project will last approximately 2 months, beginning approximately on May 16th, 2009, and that it will conclude on or before July 16th, 2009.

Notwithstanding the estimated length of the project, this employment is for no specified period and constitutes at-will employment. Employee serves at the pleasure of the Board. The Agreement may be terminated by mutual agreement of the parties at any time, or by either party upon fifteen (15) days written notice to the other party. With this notice, KPPCSD is free to discharge Employee at any time during the project, with or without cause and with or without notice. Similarly, Employees is free to resign at any time, for any reason or for no reason.

3. **Compensation.** KPPCSD shall pay Employee \$139.00 per hour worked for the term of this Agreement, subject to a maximum of 120 hours in any one calendar month, which will not be exceeded without prior written agreement between Employee and the authorized representatives of the Board Directors. Employee will be paid twice per month, during the same payroll cycle and on the same days as other KPPCSD employees. District shall withhold all required state and federal taxes and charges arising from this Agreement, and other required withholdings, including but not limited to income taxes, social security taxes, worker's compensation, unemployment compensation, and disability.

It is contemplated that Employee may perform some of this work from his home office, or otherwise off site. However, in addition to regular compensation, the DISTRICT shall pay the Employee one half the hourly rate for travel to and from the work site for up two (2) hours per day, and provide vehicle mileage compensation for use of personal vehicle for travel to and from the work site, and travel to business-related destinations at the posted government mileage reimbursement rate now at fifty and a half cents (\$0.505) per mile.

Employee shall submit "time and activity, and mileage" information to the DISTRICT on a weekly basis detailing the services rendered, the time spent, and the amount charged. Employee shall authenticate each submittal for accuracy, and will separately state the amount owed.

4. **Benefits.** None. This is a temporary project position. Employee is not eligible for any KPPCSD benefits, e.g., vacation, sick leave, medical insurance, dental insurance, disability insurance, paid holidays, PERS, etc.

5. **Workers Compensation Insurance.** KPPCSD maintains workers' compensation insurance. If Employee is injured on the job, Employee should contact the Chief of Police and General Manager and/or the Board President, or the Board's designee.

6. **Immigration Laws.** For purposes of federal immigration law, you will be required to provide KPPCSD documentary evidence of your identity and eligibility for employment in the United States. Such documentation must be provided to us within three (3) business days of your date of hire, or our employment relationship with you may be terminated.

7. **Additional Short-Term Work Related to Project, After Project Assignment Period.** After the Project Assignment period identified in Paragraph 2, if KPPCSD asks Employee to consult on points of clarification (or otherwise) following the temporary project, or if Employee is subpoenaed to give testimony as a result of the temporary project work, then KPPCSD shall pay Employee for the additional clarification and the subpoenaed testimony at same hourly rate identified in Paragraph 3 to this Agreement.

8. **Compliance with Laws.**

(a) Employee shall not discriminate against any employee or applicant for employment because of an unlawful purpose, such as race, religion, creed, color, gender, marital status, sexual orientation, age (persons 40 years of age or older), disabilities, national origin, having made complaints for protected activities, or any other basis prohibited by federal, state, or local law.

(b) Employee shall comply with all federal, state, and local laws statutes, ordinances, rules and regulations and the orders and decrees of any courts or administrative bodies or tribunals affecting the performance of this Agreement.

9. **Indemnity.** The District shall assume such legal responsibilities for the acts and omissions of Employee in his performances of the services for the District under this Agreement, and for the provision of legal defense therefore, as would be required of the District in connection with the same acts or omissions of a regular employee of the District performing such services.

10. **Entire Agreement.** This Agreement sets forth the entire agreement between the parties hereto and fully supersedes any and all prior agreements or understandings, written or oral, between the parties hereto. Although this Agreement is not intended to conflict with KPPCSD's policies or procedures, in the event of any such conflict, this Agreement shall prevail. This Agreement may be modified only in writing executed by KPPCSD and Employee. This Agreement may not be modified by any implied understanding or agreement notwithstanding any statements or conduct of the parties occurring before or simultaneously with, or subsequent to, the formation of this Agreement.

11. **Governing Law.** This Agreement and the rights and obligations of KPPCSD and Employee hereunder shall be governed by and interpreted in accord with the laws of the State of California, in which it is executed and is to be performed.

IN WITNESS WHEREOF, the parties execute this Agreement.

Dated: _____

By: _____

Bill Wright, President, Kensington Police Protection & Community Services District

Dated: _____

By: _____

Brown Taylor

OLD BUSINESS #2:

Steven Chang, of Lamorena & Chang, will provide the Board with the corrected the 2008/2009 Audit for the Kensington Police Protection & Community Services District for Board approval.

OLD BUSINESS #3:

Discussion of the 2009/2010 Budget draft presented by General Manager Greg Harman following the review and recommendations made during the Regular meeting of the Board on May 14, 2009. Board Action.

KENSINGTON POLICE
PROTECTION AND COMMUNITY
SERVICES DISTRICT

OPERATING BUDGET
FISCAL YEAR
2009/2010

PRELIMINARY BUDGET
Revised May 21, 2009

Bill Wright, President
Chuck Toombs, Vice President
Pat McLaughlin, Director/ Finance Committee Chair
Greg Harman, General Manager/Chief of Police

Presented to the KPPCSD Board
May 28, 2009

May 28, 2009

Kensington Police Protective & Community Services District
2009/2010 Preliminary Operating Budget
Draft #2

I would first like to point out the return to the old line format in presenting the Preliminary Operating Budget Revision for your review. In the past, the Preliminary Operating Budget was formatted in book form, consisting of a document that was eighty five (85) pages long. In order to save the costs of duplication, I am submitting a line item preliminary budget revision for the KPPCSD Board to review. Once the Preliminary Operating Budget has been approved, the final Operating Budget will be in the familiar book format.

This 2009/2010 Preliminary Budget went to the Finance Committee for review on May 3, 2009. This Preliminary Budget was then provided to the Board for review at the May 14th Board Meeting. Recommendations of the Board been incorporated into this document.

**KPPCSD
Revenue Projection
2009/2010**

	Estimated Actual 2008-2009	Projected 2009-2010
Ordinary Income/Expense		
Income		
400 · Police Activities Revenue		
401 · Levy Tax	\$1,218,679.00	\$1,285,000.00
HomeOwners' Tax	11,800.00	12,000.00
402 · Special Tax-Police	680,340.00	680,500.00
403 · Misc Tax-Police	0.00	0.00
410 · Police Fees/Service Charges	7,917.00	7,500.00
415 · Grants-Police	100,000.00	0.00
416 · Interest-Police	16,665.00	18,000.00
418 · Misc Police Income	<u>8,551.00</u>	<u>12,000.00</u>
Total 400 · Police Activities Revenue	\$2,043,952.00	\$2,015,000.00
420 · Park/Rec Activities Revenue		
424 · Taxes-L&L	\$28,516.00	\$29,000.00
426 · Park Donations	250.00	1,000.00
427 · Community Center Revenue	14,550.00	15,000.00
436 · Interest-Park/Rec	<u>674.00</u>	<u>700.00</u>
Total 420 · Park/Rec Activities Revenue	\$43,990.00	\$45,700.00
440 · District Activities Revenue		
448 · Franchise Fees	\$21,000.00	\$21,000.00
456 · Interest-District	<u>2,039.00</u>	<u>2,500.00</u>
Total 440 · District Activities Revenue	<u>\$23,039.00</u>	<u>\$23,500.00</u>
Total Income	\$2,110,981.00	\$2,084,200.00

KPPCSD
Projected Revenue and Expense
2009/2010

Budgeted Revenues 2009/2010

Total 400 · Police Activities Revenue \$2,015,000

Total 420 · Park/Rec Activities Revenue 45,700

Total 440 · District Activities Revenue 23,500

Total Revenues \$2,084,200

Budgeted Expenditures 2008/2009

Total 500 · Police Sal & Ben \$1,879,222

Total 550 · Other Police Expenses 278,312

Total 600 · Park/Rec Sal & Ben 31,800

Total 635 · Park/Recreation Expenses 64,000

Total 800 · District Expenses 186,412

Total 950 · Capital Outlay 68,900

Total Expenditures \$2,508,646

Excess of Revenue over Expense 2008/2009 -\$100,000

Cash Carryovers 2007/2008 \$1,966,632

Estimated Fund Carryovers into 2009/2010 \$1,866,632

Future Allowances:

Allowance for Mandated Contingencies (10% of Total Expenditures) \$250,865

Allowance for Est'd Vacation/Comp Liab 70,000

Allowance for Retirees' Medical 120,000

Allowance for Notes Payable - District Portion of Bond 92,830

Allowance for Notes Payable - Final yr Public Safety Bldg 0

Allowance for Park Bldgs Replacement (Originally Stated) 300,000

Total Allowances \$833,695

Allocated Funds:

Dedicated for Park Restroom \$48,000

Bay View Account Balance 159,147

Total Allocations \$207,147

Available Funds Net of Future Allowances and Allocations \$825,790

CODE	CLASSIFICATION	2008/2009 BUDGET	EXPENDITURES May 09	2008/2009 BALANCE	PERCENT SPENT	2009 BUDGET	BUDGET DIFFERENCES
POLICE SALARIES AND BENEFITS							
502	Salary - Police	\$882,164	\$772,658	\$109,506	87.59%	\$881,221	\$49,057
504	Compensation Cash-Out	\$19,728	\$5,427	\$14,301	27.51%	\$19,000	(\$9,728)
506	Overtime	\$30,000	\$30,892	(\$892)	102.97%	\$30,000	\$0
508	Salary/Non-Sworn	\$77,776	\$61,428	\$16,348	78.98%	\$77,000	(\$38,776)
516	Uniform Allowance	\$8,500	\$6,999	\$1,501	82.34%	\$8,000	(\$500)
518	Safety Equipment	\$2,500	\$2,046	\$454	81.84%	\$2,500	\$0
521	Medical Insurance	\$230,651	\$189,290	\$41,361	82.07%	\$306,889	\$126,238
522	Disab. & Life Insurance	\$12,200	\$5,557	\$6,643	45.55%	\$12,200	\$0
523	Medicare 1.45% (District)	\$14,756	\$12,823	\$1,933	86.90%	\$14,398	(\$358)
524	Social Security(7.65%) /Secretary	\$5,950	\$4,245	\$1,705	71.35%	\$4,734	(\$1,216)
527	P.E.R.S. - District	\$258,148	\$223,896	\$34,252	86.73%	\$241,109	\$32,961
528	P.E.R.S. - Officers Portion	\$80,115	\$69,931	\$10,184	87.29%	\$84,515	\$4,400
530	Workers Compensation	\$77,945	\$52,147	\$25,798	66.90%	\$84,656	\$16,711
541	Consultant/Operational Audit	\$0	\$0	\$0	0.00%	\$0	\$0
SUB-TOTAL		\$1,700,432	\$1,437,339	\$263,093	84.53%	\$1,699,222	\$178,790
POLICE EXPENSES							
552	Expendable Police Supplies	\$4,000	\$1,116	\$2,884	27.90%	\$2,000	(\$2,000)
553	Range/Ammunition	\$2,500	\$1,133	\$1,367	45.32%	\$2,000	(\$500)
560	Crossing Guard	\$10,167	\$7,946	\$2,221	78.15%	\$0	(\$10,167)
562	Vehicle Operation	\$39,000	\$33,840	\$5,160	86.77%	\$36,000	(\$3,000)
564	Communications	\$93,800	\$84,648	\$9,152	90.24%	\$112,560	\$18,760
566	Radio Maintenance	\$4,400	\$0	\$4,400	0.00%	\$4,400	\$0
568	Prisoner/Case Expenses/Bookings	\$9,880	\$3,319	\$6,561	33.59%	\$5,000	(\$4,880)
570	Training	\$12,000	\$16,072	(\$4,072)	133.93%	\$12,000	\$0
572	Recruiting	\$7,650	\$1,347	\$6,303	17.61%	\$7,650	\$0
574	Reserve Officers	\$2,000	\$2,131	(\$131)	106.55%	\$2,000	\$0
576	Misc. Dues, Meals, Travel	\$2,910	\$3,642	(\$732)	125.15%	\$3,000	\$90
580	Utilities - Police	\$8,160	\$6,328	\$1,832	77.55%	\$8,000	(\$160)
581	Bldg. Repair/Maint	\$11,000	\$2,244	\$8,756	20.40%	\$2,000	(\$9,000)
582	Office Supplies	\$6,700	\$5,637	\$1,063	84.13%	\$5,000	(\$700)
586	Machine Maintenance	\$500	\$0	\$500	0.00%	\$0	(\$500)
588	Telephones	\$12,548	\$8,789	\$3,759	70.04%	\$12,000	(\$548)
590	Housekeeping	\$5,500	\$3,531	\$1,969	64.20%	\$5,000	(\$500)
592	Publications	\$4,500	\$2,410	\$2,090	53.56%	\$3,000	(\$1,500)
594	Comm. Policing	\$6,600	\$2,858	\$3,742	43.30%	\$5,000	(\$1,600)
596	CAL-ID/WEST-NET	\$12,297	\$12,296	\$1	99.99%	\$12,472	\$175
598	COPS Special Fund	\$0	\$0	\$0	0.00%	\$38,230	\$38,230
SUB-TOTAL		\$256,112	\$199,287	\$56,825	77.81%	\$220,312	\$22,200
RECREATION SALARIES AND BENEFITS							
601	Park and Rec. Admin.	\$11,367	\$10,043	\$1,324	88.35%	\$6,500	(\$4,867)
602	Custodian	\$24,000	\$18,375	\$5,625	76.56%	\$24,000	\$0
606	Casual Labor	\$2,000	\$0	\$2,000	0.00%	\$1,000	(\$1,000)
623	Social Security (7.65%) /District	\$870	\$241	\$629	27.71%	\$300	(\$570)
SUB-TOTAL		\$38,237	\$28,659	\$9,578	74.95%	\$31,800	(\$6,437)
RECREATION EXPENSES							
640	Community Center Expenses						
642	Community Center Utilities	\$4,440	\$3,008	\$1,432	67.75%	\$4,000	(\$440)
643	Janitorial Supplies	\$2,000	\$1,169	\$831	58.45%	\$1,500	(\$500)
646	Community Center Repairs	\$1,000	\$790	\$210	79.00%	\$1,000	\$0
650	Building E Expenses						
656	Building E Repairs	\$0	\$1,350	(\$1,350)	0.00%	\$0	\$0
660	Annex Expenses						
662	Annex - Utilities	\$0	\$1,077	(\$1,077)	0.00%	\$1,200	\$1,200
666	Annex Repairs	\$0	\$26	(\$26)	0.00%	\$0	\$0
668	Annex - Misc. Exp	\$500	\$200	\$300	40.00%	\$500	\$0
670	Gardening Supplies	\$2,000	\$0	\$2,000	0.00%	\$1,000	(\$1,000)
672	Park O&M	\$52,800	\$30,350	\$22,450	57.48%	\$52,800	\$0
674	Park Construction Expense	\$0	\$0	\$0	0.00%	\$0	\$0
678	Misc. Park/Rec Expense	\$500	\$3,446	(\$2,946)	689.20%	\$2,000	\$1,500
SUB-TOTAL		\$63,240	\$41,416	\$21,824	65.49%	\$44,000	\$760

CODE	CLASSIFICATION	2008/2009 BUDGET	EXPENDITURES May 09	2008/2009 BALANCE	PERCENT SPENT	2009/2010 BUDGET	BUDGET DIFFERENCES
DISTRICT EXPENSES							
810	Computer	\$22,900	\$20,574	\$2,326	89.84%	\$22,900	\$0
820	Canon Copier Contract	\$5,500	\$3,116	\$2,384	56.65%	\$5,500	\$0
830	Legal	\$15,000	\$56,162	(\$41,162)	374.41%	\$50,000	\$35,000
835	Consultant	\$10,000	\$4,013	\$0	0.00%	\$10,000	\$0
840	Accounting	\$21,800	\$8,080	\$13,720	37.06%	\$21,800	\$0
850	Insurance	\$30,000	\$28,603	\$1,397	95.34%	\$30,000	\$0
860	Election	\$8,000	\$5,307	\$2,693	66.34%	\$8,000	\$0
865	MCI Fund/KFD Maintenance	\$5,112	\$5,112	\$0	100.00%	\$5,112	\$0
870	County Expenditures	\$18,600	\$10,310	\$8,290	55.43%	\$18,600	\$0
880	KCC/EPC	\$0	\$0	\$0	0.00%	\$0	\$0
890	Waste/Recycle Expenses	\$5,500	\$2,109	\$3,391	38.35%	\$2,500	(\$3,000)
898	Miscellaneous Expenses	\$18,850	\$10,934	\$7,916	58.01%	\$12,000	(\$6,850)
SUB-TOTAL		\$161,262	\$154,320	\$6,942	95.70%	\$186,412	\$25,150
Operating Expense TOTAL		\$2,219,284	\$1,861,021	\$358,263	83.86%	\$2,439,746	\$220,462
CAPITAL OUTLAY							
961	Police Bldg. Improvements	\$18,700	\$16,556	\$2,144	88.53%	\$37,700	\$19,000
962	Patrol Cars	\$29,000	\$0	\$29,000	0.00%	\$30,000	\$1,000
963	Patrol Car Accessories	\$35,000	\$0	\$35,000	0.00%	\$0	(\$35,000)
965	Weapons / Radios	\$0	\$1,149	(\$1,149)	0.00%	\$0	\$0
967	Station Equipment	\$0	\$0	\$0	0.00%	\$0	\$0
968	Office Furn. & Equip.	\$0	\$0	\$0	0.00%	\$0	\$0
969	Computer Equipment	\$2,000	\$1,911	\$89	95.55%	\$1,200	(\$800)
971	Park Land	\$0	\$0	\$0	0.00%	\$0	\$0
972	Park Bldgs. Improvements	\$230,000	\$17,447	\$212,553	7.59%	\$0	(\$230,000)
973	Park Construct. Fund	\$0	\$0	\$0	0.00%	\$0	\$0
974	Other Park Improvements	\$0	\$0	\$0	0.00%	\$0	\$0
978	Park/Rec. Furniture & Equipment	\$0	\$0	\$0	0.00%	\$0	\$0
Capital Outlay SUB-TOTAL		\$314,700	\$37,063	\$277,637	11.78%	\$68,900	(\$245,800)
BUDGET GRAND TOTAL		\$2,533,984	\$1,898,084	\$635,900	74.91%	\$2,508,646	(\$25,338)

KPPCSD
Profit & Loss Budget Performance
 July 2008 through May 2009

	Jul '08 - May 09	Budget	Jul '08 - May 09	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
400 · Police Activities Revenue					
401 · Levy Tax	1,218,679.44	1,262,926.22	1,218,679.44	1,262,926.22	1,287,926.22
402 · Special Tax-Police	680,340.00	679,000.00	680,340.00	679,000.00	679,000.00
410 · Police Fees/Service Charges	5,444.23	3,400.00	5,444.23	3,400.00	3,500.00
416 · Interest-Police	16,665.25	27,000.00	16,665.25	27,000.00	35,000.00
418 · Misc Police Income	8,551.11	13,500.00	8,551.11	13,500.00	15,000.00
400 · Police Activities Revenue - Other	2,473.96		2,473.96		
Total 400 · Police Activities Revenue	1,932,153.99	1,985,826.22	1,932,153.99	1,985,826.22	2,020,426.22
420 · Park/Rec Activities Revenue					
424 · Special Tax-L&L	28,516.37	28,800.00	28,516.37	28,800.00	28,800.00
426 · Park Donations	250.00	2,500.00	250.00	2,500.00	3,000.00
427 · Community Center Revenue	14,126.00	20,500.00	14,126.00	20,500.00	22,000.00
436 · Interest-Park/Rec	674.27	1,000.00	674.27	1,000.00	1,200.00
438 · Misc Park/Rec Rev	424.00		424.00		
420 · Park/Rec Activities Revenue - Other	1,070.55		1,070.55		
Total 420 · Park/Rec Activities Revenue	45,061.19	52,800.00	45,061.19	52,800.00	55,000.00
440 · District Activities Revenue					
448 · Franchise Fees	13,746.24	20,800.00	13,746.24	20,800.00	20,800.00
456 · Interest-District	2,039.86	3,200.00	2,039.86	3,200.00	4,200.00
Total 440 · District Activities Revenue	15,786.10	24,000.00	15,786.10	24,000.00	25,000.00
Total Income	1,993,001.28	2,062,626.22	1,993,001.28	2,062,626.22	2,100,426.22
Expense					
4000 · Reconciliation Discrepancies	0.05		0.05		
500 · Police Sal & Ben					
502 · Salary - Officers	772,658.63	808,650.33	772,658.63	808,650.33	882,164.00
504 · Compensated Absences	5,427.92	19,728.00	5,427.92	19,728.00	19,728.00
506 · Overtime	30,892.55	27,500.00	30,892.55	27,500.00	30,000.00
508 · Salary - Non-Sworn	61,428.07	71,294.67	61,428.07	71,294.67	77,776.00
516 · Uniform Allowance	6,999.30	7,791.67	6,999.30	7,791.67	8,500.00
518 · Safety Equipment	2,046.53	2,291.67	2,046.53	2,291.67	2,500.00
521-A · Medical/Vision/Dental-Active	95,728.14	105,715.04	95,728.14	105,715.04	115,325.50
521-R · Medical/Vision/Dental-Retired	93,562.63	105,715.04	93,562.63	105,715.04	115,325.50
522 · Insurance - Police	5,557.38	11,183.33	5,557.38	11,183.33	12,200.00
523 · Social Security/Medicare	12,823.66	13,526.33	12,823.66	13,526.33	14,756.00
524 · Social Security - District	4,245.42	5,454.17	4,245.42	5,454.17	5,950.00
527 · PERS - District Portion	223,896.66	236,635.67	223,896.66	236,635.67	258,148.00
528 · PERS - Officers Portion	69,931.24	73,438.75	69,931.24	73,438.75	80,115.00
530 · Workers Comp	52,147.44	77,945.00	52,147.44	77,945.00	77,945.00
541 · Consultant/Operational Audit	0.00	0.00	0.00	0.00	0.00
Total 500 · Police Sal & Ben	1,437,345.57	1,566,869.67	1,437,345.57	1,566,869.67	1,700,433.00
550 · Other Police Expenses					

KPPCSD
Profit & Loss Budget Performance
 July 2008 through May 2009

	Jul '08 - May 09	Budget	Jul '08 - May 09	YTD Budget	Annual Budget
552 · Expendable Police Supplies	1,116.43	3,666.67	1,116.43	3,666.67	4,000.00
553 · Range/Ammunition Supplies	1,133.93	2,291.67	1,133.93	2,291.67	2,500.00
560 · Crossing Guard	7,946.82	9,658.65	7,946.82	9,658.65	10,167.00
562 · Vehicle Operation	33,840.71	35,750.00	33,840.71	35,750.00	39,000.00
564 · Communications (RPD)	84,648.17	85,983.33	84,648.17	85,983.33	93,800.00
566 · Radio Maintenance	0.00	4,033.33	0.00	4,033.33	4,400.00
568 · Prisoner/Case Exp./Booking	3,319.33	9,056.67	3,319.33	9,056.67	9,880.00
570 · Training	16,072.90	11,000.00	16,072.90	11,000.00	12,000.00
572 · Recruiting	1,347.74	7,012.50	1,347.74	7,012.50	7,650.00
574 · Reserve Officers	2,131.13	1,833.33	2,131.13	1,833.33	2,000.00
576 · Misc. Meals & Travel	3,642.46	2,667.50	3,642.46	2,667.50	2,910.00
580 · Utilities - Police	6,328.74	7,480.00	6,328.74	7,480.00	8,160.00
581 · Bldg Repairs/Maint.	2,244.36	10,083.33	2,244.36	10,083.33	11,000.00
582 · Expendable Office Supplies	5,637.91	6,141.67	5,637.91	6,141.67	6,700.00
586 · Machine Maintenance	0.00	458.33	0.00	458.33	500.00
588 · Telephone(+Rich. Line)	8,789.86	11,502.33	8,789.86	11,502.33	12,548.00
590 · Housekeeping	3,531.77	5,041.67	3,531.77	5,041.67	5,500.00
592 · Publications	2,410.09	4,125.00	2,410.09	4,125.00	4,500.00
594 · Community Policing	2,858.11	6,050.00	2,858.11	6,050.00	6,600.00
596 · WEST-NET/CAL I.D.	12,296.00	12,297.00	12,296.00	12,297.00	12,297.00
598 · COPS Special Fund	0.00	0.00	0.00	0.00	0.00
550 · Other Police Expenses - Other	147.25		147.25		
Total 550 · Other Police Expenses	199,443.71	236,132.98	199,443.71	236,132.98	256,112.00
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	10,043.90	10,419.75	10,043.90	10,419.75	11,367.00
602 · Custodian	18,375.00	22,000.00	18,375.00	22,000.00	24,000.00
606 · Casual Labor	0.00	1,833.33	0.00	1,833.33	2,000.00
623 · Social Security/Medicare - Dist	241.71	797.50	241.71	797.50	870.00
Total 600 · Park/Rec Sal & Ben	28,660.61	35,050.58	28,660.61	35,050.58	38,237.00
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
642 · Utilities-Community Center	3,008.44	4,070.00	3,008.44	4,070.00	4,440.00
643 · Janitorial Supplies	1,169.40	1,833.33	1,169.40	1,833.33	2,000.00
646 · Community Center Repairs	790.94	916.67	790.94	916.67	1,000.00
640 · Community Center Expenses - Other	313.52		313.52		
Total 640 · Community Center Expenses	5,282.30	6,820.00	5,282.30	6,820.00	7,440.00
660 · Annex Expenses					
662 · Utilities - Annex	1,077.51	0.00	1,077.51	0.00	0.00
666 · Annex Repairs	0.00	0.00	0.00	0.00	0.00
668 · Misc Annex Expenses	26.56	458.33	26.56	458.33	500.00
660 · Annex Expenses - Other	200.00		200.00		
Total 660 · Annex Expenses	1,304.07	458.33	1,304.07	458.33	500.00
670 · Gardening Supplies	0.00	1,833.33	0.00	1,833.33	2,000.00
672 · Kensington Park O&M	30,350.50	48,400.00	30,350.50	48,400.00	52,800.00

KPPCSD
Profit & Loss Budget Performance
 July 2008 through May 2009

	Jul '08 - May 09	Budget	Jul '08 - May 09	YTD Budget	Annual Budget
674 · Park Construction Exp	0.00	0.00	0.00	0.00	0.00
678 · Misc Park/Rec Expense	4,796.80	458.33	4,796.80	458.33	500.00
635 · Park/Recreation Expenses - Other	3,193.05		3,193.05		
Total 635 · Park/Recreation Expenses	44,926.72	57,969.99	44,926.72	57,969.99	63,240.00
800 · District Expenses					
810 · Computer Maintenance	20,574.53	22,094.55	20,574.53	22,094.55	22,900.00
820 · Cannon Copier Contract	3,116.44	5,041.67	3,116.44	5,041.67	5,500.00
830 · Legal (District/Personnel)	56,162.57	13,750.00	56,162.57	13,750.00	15,000.00
835 · Consultanting	820.17	9,166.67	820.17	9,166.67	10,000.00
840 · Accounting	8,080.47	19,983.33	8,080.47	19,983.33	21,800.00
850 · Insurance	28,603.38	30,000.00	28,603.38	30,000.00	30,000.00
860 · Election	5,307.25	8,000.00	5,307.25	8,000.00	8,000.00
865 · Police Bldg. Lease	5,112.00	5,112.00	5,112.00	5,112.00	5,112.00
870 · County Expenditures	28,346.66	18,600.00	28,346.66	18,600.00	18,600.00
890 · Waste/Recycle	2,109.34	5,041.67	2,109.34	5,041.67	5,500.00
898 · Misc. Expenses/Lobbyist	10,934.48	17,279.17	10,934.48	17,279.17	18,850.00
Total 800 · District Expenses	169,167.29	154,069.06	169,167.29	154,069.06	161,262.00
950 · Capital Outlay					
961 · Police Bldg Improvements	16,556.32	18,700.00	16,556.32	18,700.00	18,700.00
962 · Patrol Cars	0.00	29,000.00	0.00	29,000.00	29,000.00
963 · Patrol Car Accessories	0.00	35,000.00	0.00	35,000.00	35,000.00
965 · Weapons / Radios	1,149.00	0.00	1,149.00	0.00	0.00
967 · Station Equipment	0.00	0.00	0.00	0.00	0.00
968 · Office Furn/Eq	0.00	0.00	0.00	0.00	0.00
969 · Computer Equipment	1,911.51	2,000.00	1,911.51	2,000.00	2,000.00
971 · Park Land	0.00	0.00	0.00	0.00	0.00
972 · Park Buildings Improvement	17,447.52	230,000.00	17,447.52	230,000.00	230,000.00
973 · Park Construct. Grant	0.00	0.00	0.00	0.00	0.00
974 · Other Park Improvements	0.00	0.00	0.00	0.00	0.00
978 · Pk/Rec Furn/Eq	0.00	0.00	0.00	0.00	0.00
981 · Bldg E Improvements	0.00	0.00	0.00	0.00	0.00
983 · Annex Improvements	0.00	0.00	0.00	0.00	0.00
Total 950 · Capital Outlay	37,064.35	314,700.00	37,064.35	314,700.00	314,700.00
Total Expense	1,916,608.30	2,364,792.28	1,916,608.30	2,364,792.28	2,533,984.00
Net Ordinary Income	76,392.98	-302,166.06	76,392.98	-302,166.06	-433,557.78
Other Income/Expense					
Other Expense					
700 · Bond Issue Expenses					
701 · Bond Proceeds	-180,503.34		-180,503.34		
710 · Bond Admin.	1,723.39		1,723.39		
715 · Bond Interest Income	-1,250.17		-1,250.17		
720 · Bond Principal	93,097.04		93,097.04		
730 · Bond Interest	66,608.53		66,608.53		

KPPCSD
Profit & Loss Budget Performance
 July 2008 through May 2009

	<u>Jul '08 - May 09</u>	<u>Budget</u>	<u>Jul '08 - May 09</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total 700 - Bond Issue Expenses	-20,324.55		-20,324.55		
Total Other Expense	-20,324.55		-20,324.55		
Net Other Income	20,324.55	0.00	20,324.55	0.00	0.00
	<u>96,717.53</u>	<u>-302,166.06</u>	<u>96,717.53</u>	<u>-302,166.06</u>	<u>43,557.78</u>

NEW BUSINESS

NEW BUSINESS #1:

Discussion for adoption Resolution 2009-08, a resolution of the Board of Directors of the Kensington Police Protection and Community Services District, finding a severe fiscal hardship will exist if additional local property tax revenues are seized and additional unfunded mandates are adopted by the State of California.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

RESOLUTION 09-008

A RESOLUTION FINDING A SEVERE FISCAL HARDSHIP WILL EXIST IF ADDITIONAL LOCAL PROPERTY TAX REVENUES ARE SEIZED AND ADDITIONAL UNFUNDED MANDATES ARE ADOPTED BY THE STATE OF CALIFORNIA

WHEREAS, the current economic and housing crises have placed independent special districts under immense financial pressure and caused special district officials to reopen already adopted budgets to make painful cuts, including layoffs and furloughs of employees, decreasing maintenance and operations of public facilities, and reductions in direct services to keep spending in line with declining revenues; and

WHEREAS, since the early 1990s the state government of California has seized over **\$6.807 billion** of independent special district property tax revenues statewide to fund the state budget; and

WHEREAS, in FY 2007-08 alone, the state seized nearly **\$618 million** in independent special district property tax revenues statewide to fund the state budget; and

WHEREAS, the most significant impact of taking local property tax revenues is the reduction of quality and effectiveness of vital services provided to constituents; and

WHEREAS, in 2004 the voters by an 84 percent vote margin passed Proposition 1A which adopted substantial constitutional protections for local revenues, but the Legislature can still "borrow" local property taxes to fund the state budget; and

WHEREAS, the Governor recently proposed to suspend Proposition 1A (2004) and "borrow" \$2 billion in local property taxes from independent special districts, cities, and counties to balance the state budget, which would cause deeper cuts to fire protection, water and wastewater, mosquito abatement, recreation and park, and many other vital services; and

WHEREAS, in the past the Governor has called such "borrowing" proposals fiscally irresponsible because the state will find it virtually impossible to repay and it would only deepen the state's structural deficit, preventing the state from balancing its budget; and

WHEREAS, the Legislature is currently considering hundreds of bills, many of which would impose new costs on local governments that can neither be afforded nor sustained in this economic climate; and

WHEREAS, state agencies are imposing, or considering, many regulations imposing unfunded mandates on local governments without regard to how local agencies will be able comply with these mandates while meeting their other responsibilities; and

WHEREAS, the combined effects of the seizure of the Special District's property tax revenues, increasing unfunded state mandates, and the revenue losses due to the economic downturn have placed the Special District's budget under serious fiscal pressure; and

WHEREAS, this Special District simply cannot sustain the loss of any more property tax funds or to be saddled with any more state mandates as they will only deepen the financial challenge facing this Special District and impact the services to the constituents we serve; and

WHEREAS, a number of this Special District's financial commitments arise from contracts, including long term capital leases and debt obligations which support securities in the public capital markets, that the Special District must honor in full unless modified by mutual agreement of the parties.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE SPECIAL DISTRICT OF KENSINGTON POLICE PROTECTION & COMMUNITY SERVICES DISTRICT has determined that the Special District will experience a severe fiscal hardship if the state "borrows" local property taxes to solve the state's budget deficit; and

RESOLVED FURTHER, that the Board of Directors strongly and unconditionally opposes the Governor's proposal and any other state government proposals to borrow or seize any additional local funds, including property tax; and

RESOLVED FURTHER, that the Board of Directors strongly urges the Legislature and Governor to suspend the enactment of any new mandates on local governments until such time as the economy has recovered and urges the state to provide complete funding for all existing and any new mandates.

RESOLVED FURTHER, that the Board Secretary shall send copies of this resolution to the Governor, our state Senator(s), our Assembly Member(s) and the California Special Districts Association.

ADOPTED this 28 day of May, 2009.

Ayes:

Bill Wright, Board President

Noes:

Absent:

Chuck Toombs, Vice President

Pat McLaughlin, Director

Cindy Kimball, Director

Cathie Kosel, Director

I hereby certify the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the Regular meeting of said Board held on Thursday, the 28th day of May, 2009.

Stephanie Fries, District Secretary

NEW BUSINESS #2:

Discussion for approval at letter drafted by General Manager Greg Harman at the request of CSDA to be sent to our State representatives expressing the District's opposition to the State borrowing local property tax revenue to balance the State's budget.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

May 28th, 2009

The Honorable Loni Hancock
California State Senate
State Capitol, Room 3092
Sacramento, CA 95814

Re: Proposal to “borrow” local governments’ property tax revenue

Dear Senator Hancock,

On behalf of the Board of Directors of the Kensington Police Protection and Community Services District and the constituents we serve, I am writing to express our strong opposition to any effort to suspend Proposition 1A (2004) and “borrow” property tax revenues from independent special districts and other local governments. The Kensington Police Protection and Community Services District provides law enforcement, park and recreational services, and solid waste and recycling services to a community of 5,000 people.

We recognize that the state is facing difficult decisions as it tackles an immense budget deficit. However, suspending Prop 1A and taking, even temporarily, 8 percent of special districts’ property tax revenues would force cuts to critical services and jeopardize infrastructure investment at a time when the state and Californians needs them. This 8 percent is on top of continuing decreases in property tax revenues and ongoing ERAF I and II shifts. It is important to recognize that a Prop 1A suspension will push the state further into debt because the borrowed amount will have to be paid back within three years, with interest. *Borrowing from local governments will benefit no one.*

We are currently trying to close a \$500,000 shortfall in our 2009/2010 budget and this additional loss of revenue will make this task especially difficult in that it will result in the possible loss of a police officer position.

As your constituents and as fellow public servants that serve the same constituents as you, we urge you to protect special districts and other local governments’ vital services and the Californians that depend on them by joining us in opposing any effort to borrow from local government property tax revenues.

Sincerely,

Gregory E. Harman, General Manager/ Chief of Police
Kensington Police Protection & Community Services District

CC: Senate President Pro Tem Darrell Steinberg, fax: 916.323.2263
Assembly Speaker Karen Bass, fax: 916.319.2147
Senate Republican Leader Dennis Hollingsworth, fax: 916.447.9008
Assembly Republican Leader Sam Blakeslee, fax: 916.319.2133
California Special Districts Association, fax: 916.442.7889

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

May 28th, 2009

The Honorable Mark DeSaulnier
California State Senate
State Capitol, Room 2054
Sacramento, CA 95814

Re: Proposal to “borrow” local governments’ property tax revenue

Dear Senator DeSaulnier,

On behalf of the Board of Directors of the Kensington Police Protection and Community Services District and the constituents we serve, I am writing to express our strong opposition to any effort to suspend Proposition 1A (2004) and “borrow” property tax revenues from independent special districts and other local governments. The Kensington Police Protection and Community Services District provides law enforcement, park and recreational services, and solid waste and recycling services to a community of 5,000 people.

We recognize that the state is facing difficult decisions as it tackles an immense budget deficit. However, suspending Prop 1A and taking, even temporarily, 8 percent of special districts’ property tax revenues would force cuts to critical services and jeopardize infrastructure investment at a time when the state and Californians needs them. This 8 percent is on top of continuing decreases in property tax revenues and ongoing ERAF I and II shifts. It is important to recognize that a Prop 1A suspension will push the state further into debt because the borrowed amount will have to be paid back within three years, with interest. *Borrowing from local governments will benefit no one.*

We are currently trying to close a \$500,000 shortfall in our 2009/2010 budget and this additional loss of revenue will make this task especially difficult in that it will result in the possible loss of a police officer position.

As your constituents and as fellow public servants that serve the same constituents as you, we urge you to protect special districts and other local governments’ vital services and the Californians that depend on them by joining us in opposing any effort to borrow from local government property tax revenues.

Sincerely,

Gregory E. Harman, General Manager/ Chief of Police
Kensington Police Protection & Community Services District

CC: Senate President Pro Tem Darrell Steinberg, fax: 916.323.2263
Assembly Speaker Karen Bass, fax: 916.319.2147
Senate Republican Leader Dennis Hollingsworth, fax: 916.447.9008
Assembly Republican Leader Sam Blakeslee, fax: 916.319.2133
California Special Districts Association, fax: 916.442.7889

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

May 28th, 2009

The Honorable Nancy Skinner
California State Assembly
State Capitol, Room 4126
Sacramento, CA 95814

Re: Proposal to “borrow” local governments’ property tax revenue

Dear Assembly Member Skinner,

On behalf of the Board of Directors of the Kensington Police Protection and Community Services District and the constituents we serve, I am writing to express our strong opposition to any effort to suspend Proposition 1A (2004) and “borrow” property tax revenues from independent special districts and other local governments. The Kensington Police Protection and Community Services District provides law enforcement, park and recreational services, and solid waste and recycling services to a community of 5,000 people.

We recognize that the state is facing difficult decisions as it tackles an immense budget deficit. However, suspending Prop 1A and taking, even temporarily, 8 percent of special districts’ property tax revenues would force cuts to critical services and jeopardize infrastructure investment at a time when the state and Californians needs them. This 8 percent is on top of continuing decreases in property tax revenues and ongoing ERAF I and II shifts. It is important to recognize that a Prop 1A suspension will push the state further into debt because the borrowed amount will have to be paid back within three years, with interest. *Borrowing from local governments will benefit no one.*

We are currently trying to close a \$500,000 shortfall in our 2009/2010 budget and this additional loss of revenue will make this task especially difficult in that it will result in the possible loss of a police officer position.

As your constituents and as fellow public servants that serve the same constituents as you, we urge you to protect special districts and other local governments’ vital services and the Californians that depend on them by joining us in opposing any effort to borrow from local government property tax revenues.

Sincerely,

Gregory E. Harman, General Manager/ Chief of Police
Kensington Police Protection & Community Services District

CC: Senate President Pro Tem Darrell Steinberg, fax: 916.323.2263
Assembly Speaker Karen Bass, fax: 916.319.2147
Senate Republican Leader Dennis Hollingsworth, fax: 916.447.9008
Assembly Republican Leader Sam Blakeslee, fax: 916.319.2133
California Special Districts Association, fax: 916.442.7889

NEW BUSINESS #3:

Discussion for possible action
"Recommendations for the KPPCSD"
from Brown Taylor's Sep 2007 Report.
Director Kimball to form an ad hoc
committee to work with Brown Taylor
and Greg Harman to review the status of
the previous recommendations made by
Brown Taylor, report these to the District
Board and make recommendations for
subsequent action. Possible Board
Action.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

AGENDA

A Regular meeting of the Board of Directors of the Kensington Police Protection and Community Services District will be held Thursday, May 28, 2009, 7:00 P.M., at the Community Center, 59 Arlington Avenue, Kensington, California.

Note: All proceedings of the Regular meeting will be tape recorded.
Please note the new start time of 7:00 P.M.

Roll Call
Public Comments
Board Member/Staff Comments

DISTRICT – OLD BUSINESS

1. Consideration of At Will Employment Agreement with Brown Taylor for expanded scope of services in connection with management of the District. Possible BOARD ACTION to amend prior action.
2. Steven Chang, of Lamorena & Chang, will provide the Board with the corrected the 2008/2009 Audit for the Kensington Police Protection & Community Services District for Board approval.
3. Discussion of the 2009/2010 Budget draft presented by General Manager Greg Harman following the review and recommendations made during the Regular meeting of the Board on May 14, 2009. Board Action.

DISTRICT - NEW BUSINESS

1. Discussion for adoption Resolution 2009-08, a resolution of the Board of Directors of the Kensington Police Protection and Community Services District, finding a severe fiscal hardship will exist if additional local property tax revenues are seized and additional unfunded mandates are adopted by the State of California.
2. Discussion for approval at letter drafted by General Manager Greg Harman at the request of CSOA to be sent to our State representatives expressing the District's opposition to the State borrowing local property tax revenue to balance the State's budget.
3. Discussion for possible action "Recommendations for the KPPCSD" from Brown Taylor's Sep 2007 Report. Director Kimball to form an ad hoc committee to work with Brown Taylor and Greg Harman to review the status of the previous recommendations made by Brown Taylor, report these to the District Board and make recommendations for subsequent action. Possible Board Action.

ADJOURNMENT

General Information

Accessible Public Meetings

NOTE: UPON REQUEST THE KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT WILL PROVIDE WRITTEN AGENDA MATERIALS IN APPROPRIATE ALTERNATIVE FORMATS, OR DISABILITY-RELATED MODIFICATION OR DISABILITIES TO PARTICIPATE IN PUBLIC MEETINGS. PLEASE SEND A WRITTEN REQUEST, INCLUDING YOUR NAME, MAILING ADDRESS, PHONE NUMBER AND A BRIEF DESCRIPTION OF THE REQUESTED MATERIALS AND PREFERRED ALTERNATIVE FORMAT OR AUXILIARY AID OR SERVICE AT LEAST 10 DAYS BEFORE THE MEETING. REQUESTS SHOULD BE SENT TO:

DISTRICT SECRETARY STEPHANIE FRIES
COMMUNITY SERVICES DISTRICT, 217 ARLINGTON AVE., KENSINGTON, CA 94707
POSTED: Public Safety Building-Colusa Food-Library-Arlington Kiosk- and at www.kensingtoncalifornia.org
Complete agenda packets are available at the Public Safety Building and the Library.

OLD BUSINESS

OLD BUSINESS #1:

Consideration of At Will Employment Agreement with Brown Taylor for expanded scope of services in connection with management of the District. Possible BOARD ACTION to amend prior action.

AT WILL EMPLOYMENT AGREEMENT WITH KENSINGTON POLICE
PROTECTION AND COMMUNITY SERVICE DISTRICT
(TEMPORARY PROJECT POSITION)

THIS EMPLOYMENT AGREEMENT is entered into this ____ day of May, 2009, by and between the Kensington Police Protection and Community Service District (herein called "KPPCSD," "District" or "Employer") and Brown Taylor ("Employee").

KPPCSD and Employee ("the parties") agree as follows:

1. **Employment.** KPPCSD shall employ Employee in a temporary-project position consulting with the Board of Directors with regard to operations of the District. Employee shall be a direct report to the Board of Directors, whose primary contact shall be the Board President or any other designee of the Board.

Employee has specialized education, skill, training, and expertise in management of police departments, and his job duties will demand exercise of independent judgment and discretion with respect to matters of significance that relate to the management and general business operations of the District. Duties include authority to formulate, and interpret management policies and operating practices, and the investigation and resolution of matters of significance. As such, Employee recognizes he will serve in an exempt employment status for purposes of wage-and-hour law.

Specifically, initial duties contemplated include:

(a) Interview each member of the District's Board of Directors for fact gathering/due diligence purposes to determine the concerns and goals of the members of the Board with regard to the current problems of the District Police Department.

(b) At the conclusion of the individual interviews and fact gathering process, make an assessment of the actions necessary to resolve current Police Department issues.

(c) Depending on the outcome of the assessment, take one of three consulting paths:

(1) Provide mentoring to the District's General Manager and Chief of Police, Greg Harman, in all aspects of his job as General Manager and Chief of Police including: (i) establish for the Board of Directors and for the Chief a set of goals and objectives which the Chief will be required to meet in his capacity as both Chief of Police and as General Manager; (ii) provide the Board with an evaluation grid that allows it to effectively measure the Chief's performance of such goals and objectives; (iii) provide guidance on issues affecting personnel of the Districts Police Department; and (iv) delineate the nature of the relationship that should exist between the Board and General Manager and/or Chief of Police.

(2) Provide a thorough organizational analysis of the District's Police Department in order to resolve the current problems with the Police Department and leave to the Board the decision regarding whether the District can afford to institute such an overarching program change

(3) Recommend whether Employee can even be of any further assistance, whatsoever based on what he uncovers from the Board member interviews and analysis of the Police Department's problems, so that the Board can decide whether it should further employ Employee.

2. **Project Assignment/At-Will.** This is a part-time temporary-project position and is not a permanent position. It is estimated that the project will last approximately 2 months, beginning approximately on May 16th, 2009, and that it will conclude on or before July 16th, 2009.

Notwithstanding the estimated length of the project, this employment is for no specified period and constitutes at-will employment. Employee serves at the pleasure of the Board. The Agreement may be terminated by mutual agreement of the parties at any time, or by either party upon fifteen (15) days written notice to the other party. With this notice, KPPCSD is free to discharge Employee at any time during the project, with or without cause and with or without notice. Similarly, Employee is free to resign at any time, for any reason or for no reason.

3. **Compensation.** KPPCSD shall pay Employee \$139.00 per hour worked for the term of this Agreement, subject to a maximum of 120 hours in any one calendar month, which will not be exceeded without prior written agreement between Employee and the authorized representatives of the Board Directors. Employee will be paid twice per month, during the same payroll cycle and on the same days as other KPPCSD employees. District shall withhold all required state and federal taxes and charges arising from this Agreement, and other required withholdings, including but not limited to income taxes, social security taxes, worker's compensation, unemployment compensation, and disability.

It is contemplated that Employee may perform some of this work from his home office, or otherwise off site. However, in addition to regular compensation, the DISTRICT shall pay the Employee one half the hourly rate for travel to and from the work site for up two (2) hours per day, and provide vehicle mileage compensation for use of personal vehicle for travel to and from the work site, and travel to business-related destinations at the posted government mileage reimbursement rate now at fifty and a half cents (\$0.505) per mile.

Employee shall submit "time and activity, and mileage" information to the DISTRICT on a weekly basis detailing the services rendered, the time spent, and the amount charged. Employee shall authenticate each submittal for accuracy, and will separately state the amount owed.

4. **Benefits.** None. This is a temporary project position. Employee is not eligible for any KPPCSD benefits, e.g., vacation, sick leave, medical insurance, dental insurance, disability insurance, paid holidays, PERS, etc.

5. **Workers Compensation Insurance.** KPPCSD maintains workers' compensation insurance. If Employee is injured on the job, Employee should contact the Chief of Police and General Manager and/or the Board President, or the Board's designee.

6. **Immigration Laws.** For purposes of federal immigration law, you will be required to provide KPPCSD documentary evidence of your identity and eligibility for employment in the United States. Such documentation must be provided to us within three (3) business days of your date of hire, or our employment relationship with you may be terminated.

7. **Additional Short-Term Work Related to Project, After Project Assignment Period.** After the Project Assignment period identified in Paragraph 2, if KPPCSD asks Employee to consult on points of clarification (or otherwise) following the temporary project, or if Employee is subpoenaed to give testimony as a result of the temporary project work, then KPPCSD shall pay Employee for the additional clarification and the subpoenaed testimony at same hourly rate identified in Paragraph 2 to this Agreement.

8. **Compliance with Laws.**

(a) Employee shall not discriminate against any employee or applicant for employment because of an unlawful purpose, such as race, religion, creed, color, gender, marital status, sexual orientation, age (persons 40 years of age or older), disabilities, national origin, having made complaints for protected activities, or any other basis prohibited by federal, state, or local law.

(b) Employee shall comply with all federal, state, and local laws statutes, ordinances, rules and regulations and the orders and decrees of any courts or administrative bodies or tribunals affecting the performance of this Agreement.

9. **Indemnity.** The District shall assume such legal responsibilities for the acts and omissions of Employee in his performances of the services for the District under this Agreement, and for the provision of legal defense therefore, as would be required of the District in connection with the same acts or omissions of a regular employee of the District performing such services.

10. **Entire Agreement.** This Agreement sets forth the entire agreement between the parties hereto and fully supersedes any and all prior agreements or understandings, written or oral, between the parties hereto. Although this Agreement is not intended to conflict with KPPCSD's policies or procedures, in the event of any such conflict, this Agreement shall prevail. This Agreement may be modified only in writing executed by KPPCSD and Employee. This Agreement may not be modified by any implied understanding or agreement notwithstanding any statements or conduct of the parties occurring before or simultaneously with, or subsequent to, the formation of this Agreement.

11. **Governing Law.** This Agreement and the rights and obligations of KPPCSD and Employee hereunder shall be governed by and interpreted in accord with the laws of the State of California, in which it is executed and is to be performed.

IN WITNESS WHEREOF, the parties execute this Agreement.

Dated: _____

By: _____

Bill Wright, President, Kensington Police Protection & Community Services District

Dated: _____

By: _____

Brown Taylor

OLD BUSINESS #2:

Steven Chang, of Lamorena & Chang, will provide the Board with the corrected the 2008/2009 Audit for the Kensington Police Protection & Community Services District for Board approval.

OLD BUSINESS #3:

Discussion of the 2009/2010 Budget draft presented by General Manager Greg Harman following the review and recommendations made during the Regular meeting of the Board on May 14, 2009. Board Action.

KENSINGTON POLICE
PROTECTION AND COMMUNITY
SERVICES DISTRICT

OPERATING BUDGET
FISCAL YEAR
2009/2010

PRELIMINARY BUDGET
Revised May 21, 2009

Bill Wright, President
Chuck Toombs, Vice President
Pat McLaughlin, Director/ Finance Committee Chair
Greg Harman, General Manager/Chief of Police

Presented to the KPPCSD Board
May 28, 2009

May 28, 2009

Kensington Police Protective & Community Services District
2009/2010 Preliminary Operating Budget
Draft #2

I would first like to point out the return to the old line format in presenting the Preliminary Operating Budget Revision for your review. In the past, the Preliminary Operating Budget was formatted in book form, consisting of a document that was eighty five (85) pages long. In order to save the costs of duplication, I am submitting a line item preliminary budget revision for the KPPCSD Board to review. Once the Preliminary Operating Budget has been approved, the final Operating Budget will be in the familiar book format.

This 2009/2010 Preliminary Budget went to the Finance Committee for review on May 3, 2009. This Preliminary Budget was then provided to the Board for review at the May 14th Board Meeting. Recommendations of the Board been incorporated into this document.

**KPPCSD
Revenue Projection
2009/2010**

	Estimated Actual 2008-2009	Projected 2009 -2010
Ordinary Income/Expense		
Income		
400 · Police Activities Revenue		
401 · Levy Tax	\$1,218,679.00	\$1,285,000.00
HomeOwners' Tax	11,800.00	12,000.00
402 · Special Tax-Police	680,340.00	680,500.00
403 · Misc Tax-Police	0.00	0.00
410 · Police Fees/Service Charges	7,917.00	7,500.00
415 · Grants-Police	100,000.00	0.00
416 · Interest-Police	16,665.00	18,000.00
418 · Misc Police Income	<u>8,551.00</u>	<u>12,000.00</u>
Total 400 · Police Activities Revenue	\$2,043,952.00	\$2,115,000.00
420 · Park/Rec Activities Revenue		
424 · Taxes-L&L	\$28,516.00	\$29,000.00
426 · Park Donations	250.00	1,000.00
427 · Community Center Revenue	14,550.00	15,000.00
436 · Interest-Park/Rec	<u>674.00</u>	<u>700.00</u>
Total 420 · Park/Rec Activities Revenue	\$43,990.00	\$45,700.00
440 · District Activities Revenue		
448 · Franchise Fees	\$21,000.00	\$21,000.00
456 · Interest-District	<u>2,039.00</u>	<u>2,500.00</u>
Total 440 · District Activities Revenue	\$23,039.00	\$23,500.00
Total Income	\$2,110,981.00	\$2,164,200.00

KPPCSD
Projected Revenue and Expense
2009/2010

Budgeted Revenues 2009/2010	
Total 400 · Police Activities Revenue	\$2,015,000
Total 420 · Park/Rec Activities Revenue	45,700
Total 440 · District Activities Revenue	<u>23,500</u>
Total Revenues	\$2,084,200
Budgeted Expenditures 2008/2009	
Total 500 · Police Sal & Ben	\$1,879,222
Total 550 · Other Police Expenses	278,312
Total 600 · Park/Rec Sal & Ben	31,800
Total 635 · Park/Recreation Expenses	64,000
Total 800 · District Expenses	186,412
Total 950 · Capital Outlay	<u>68,900</u>
Total Expenditures	<u>\$2,508,646</u>
Excess of Revenue over Expense 2008/2009	-\$100,000
Cash Carryovers 2007/2008	<u>\$1,966,632</u>
Estimated Fund Carryovers into 2009/2010	\$1,866,632
Future Allowances:	
Allowance for Mandated Contingencies (10% of Total Expenditures)	\$250,865
Allowance for Est'd Vacation/Comp Liab	70,000
Allowance for Retirees' Medical	120,000
Allowance for Notes Payable - District Portion of Bond	92,830
Allowance for Notes Payable - Final yr Public Safety Bldg	0
Allowance for Park Bldgs Replacement (Originally Stated)	300,000
Total Allowances	\$833,695
Allocated Funds:	
Dedicated for Park Restroom	\$48,000
Bay View Account Balance	<u>159,147</u>
Total Allocations	\$207,147
Available Funds Net of Future Allowances and Allocations	\$825,790

CODE	CLASSIFICATION	2008/2009 BUDGET	EXPENDITURES May 09	2008/2009 BALANCE	PERCENT SPENT	2009/2010 BUDGET	BUDGET DIFFERENCES
POLICE SALARIES AND BENEFITS							
502	Salary - Police	\$882,164	\$772,658	\$109,506	87.59%	\$931,221	\$49,057
504	Compensation Cash-Out	\$19,728	\$5,427	\$14,301	27.51%	\$10,000	(\$9,728)
506	Overtime	\$30,000	\$30,892	(\$892)	102.97%	\$30,000	\$0
508	Salary/Non-Sworn	\$77,776	\$61,428	\$16,348	78.98%	\$39,000	(\$38,776)
516	Uniform Allowance	\$8,500	\$6,999	\$1,501	82.34%	\$8,000	(\$500)
518	Safety Equipment	\$2,500	\$2,046	\$454	81.84%	\$2,500	\$0
521	Medical Insurance	\$230,651	\$189,290	\$41,361	82.07%	\$356,889	\$126,238
522	Disab. & Life Insurance	\$12,200	\$5,557	\$6,643	45.55%	\$12,200	\$0
523	Medicare 1.45% (District)	\$14,756	\$12,823	\$1,933	86.90%	\$14,398	(\$358)
524	Social Security(7.65%) /Secretary	\$5,950	\$4,245	\$1,705	71.35%	\$4,734	(\$1,216)
527	P.E.R.S. - District	\$258,148	\$223,896	\$34,252	86.73%	\$291,109	\$32,961
528	P.E.R.S. - Officers Portion	\$80,115	\$69,931	\$10,184	87.29%	\$84,515	\$4,400
530	Workers Compensation	\$77,945	\$52,147	\$25,798	66.90%	\$94,656	\$16,711
541	Consultant/Operational Audit	\$0	\$0	\$0	0.00%	\$0	\$0
SUB-TOTAL		\$1,700,432	\$1,437,339	\$263,093	84.53%	\$1,879,222	\$178,790
POLICE EXPENSES							
552	Expendable Police Supplies	\$4,000	\$1,116	\$2,884	27.90%	\$2,000	(\$2,000)
553	Range/Ammunition	\$2,500	\$1,133	\$1,367	45.32%	\$2,000	(\$500)
560	Crossing Guard	\$10,167	\$7,946	\$2,221	78.15%	\$0	(\$10,167)
562	Vehicle Operation	\$39,000	\$33,840	\$5,160	86.77%	\$36,000	(\$3,000)
564	Communications	\$93,800	\$84,648	\$9,152	90.24%	\$112,560	\$18,760
566	Radio Maintenance	\$4,400	\$0	\$4,400	0.00%	\$4,400	\$0
568	Prisoner/Case Expenses/Bookings	\$9,880	\$3,319	\$6,561	33.59%	\$5,000	(\$4,880)
570	Training	\$12,000	\$16,072	(\$4,072)	133.93%	\$12,000	\$0
572	Recruiting	\$7,650	\$1,347	\$6,303	17.61%	\$7,650	\$0
574	Reserve Officers	\$2,000	\$2,131	(\$131)	106.55%	\$2,000	\$0
576	Misc. Dues, Meals.Travel	\$2,910	\$3,642	(\$732)	125.15%	\$3,000	\$90
580	Utilities - Police	\$8,160	\$6,328	\$1,832	77.55%	\$8,000	(\$160)
581	Bldg. Repair/Maint	\$11,000	\$2,244	\$8,756	20.40%	\$2,000	(\$9,000)
582	Office Supplies	\$6,700	\$5,637	\$1,063	84.13%	\$6,000	(\$700)
586	Machine Maintenance	\$500	\$0	\$500	0.00%	\$0	(\$500)
588	Telephones	\$12,548	\$8,789	\$3,759	70.04%	\$12,000	(\$548)
590	Housekeeping	\$5,500	\$3,531	\$1,969	64.20%	\$5,000	(\$500)
592	Publications	\$4,500	\$2,410	\$2,090	53.56%	\$3,000	(\$1,500)
594	Comm. Policing	\$6,600	\$2,858	\$3,742	43.30%	\$5,000	(\$1,600)
596	CAL-ID/WEST-NET	\$12,297	\$12,296	\$1	99.99%	\$12,472	\$175
598	COPS Special Fund	\$0	\$0	\$0	0.00%	\$38,230	\$38,230
SUB-TOTAL		\$256,112	\$199,287	\$56,825	77.81%	\$278,312	\$22,200
RECREATION SALARIES AND BENEFITS							
601	Park and Rec. Admin.	\$11,367	\$10,043	\$1,324	88.35%	\$6,500	(\$4,867)
602	Custodian	\$24,000	\$18,375	\$5,625	76.56%	\$24,000	\$0
606	Casual Labor	\$2,000	\$0	\$2,000	0.00%	\$1,000	(\$1,000)
623	Social Security (7.65%) /District	\$870	\$241	\$629	27.71%	\$300	(\$570)
SUB-TOTAL		\$38,237	\$28,659	\$9,578	74.95%	\$31,800	(\$6,437)
RECREATION EXPENSES							
640	Community Center Expenses						
642	Community Center Utilities	\$4,440	\$3,008	\$1,432	67.75%	\$4,000	(\$440)
643	Janitorial Supplies	\$2,000	\$1,169	\$831	58.45%	\$1,500	(\$500)
646	Community Center Repairs	\$1,000	\$790	\$210	79.00%	\$1,000	\$0
650	Building E Expenses						
656	Building E Repairs	\$0	\$1,350	(\$1,350)	0.00%	\$0	\$0
660	Annex Expenses						
662	Annex - Utilities	\$0	\$1,077	(\$1,077)	0.00%	\$1,200	\$1,200
666	Annex Repairs	\$0	\$26	(\$26)	0.00%	\$0	\$0
668	Annex - Misc. Exp	\$500	\$200	\$300	40.00%	\$500	\$0
670	Gardening Supplies	\$2,000	\$0	\$2,000	0.00%	\$1,000	(\$1,000)
672	Park O&M	\$52,800	\$30,350	\$22,450	57.48%	\$52,800	\$0
674	Park Construction Expense	\$0	\$0	\$0	0.00%	\$0	\$0
678	Misc. Park/Rec Expense	\$500	\$3,446	(\$2,946)	689.20%	\$2,000	\$1,500
SUB-TOTAL		\$63,240	\$41,416	\$21,824	65.49%	\$64,000	\$760

CODE	CLASSIFICATION	2008/2009 BUDGET	EXPENDITURES May 09	2008/2009 BALANCE	PERCENT SPENT	2009/2010 BUDGET	BUDGET DIFFERENCES
DISTRICT EXPENSES							
810	Computer	\$22,900	\$20,574	\$2,326	89.84%	\$22,900	\$0
820	Canon Copier Contract	\$5,500	\$3,116	\$2,384	56.65%	\$5,500	\$0
830	Legal	\$15,000	\$56,162	(\$41,162)	374.41%	\$50,000	\$35,000
835	Consultant	\$10,000	\$4,013	\$0	0.00%	\$10,000	\$0
840	Accounting	\$21,800	\$8,080	\$13,720	37.06%	\$21,800	\$0
850	Insurance	\$30,000	\$28,603	\$1,397	95.34%	\$30,000	\$0
860	Election	\$8,000	\$5,307	\$2,693	66.34%	\$8,000	\$0
865	MCI Fund/KFD Maintenance	\$5,112	\$5,112	\$0	100.00%	\$5,112	\$0
870	County Expenditures	\$18,600	\$10,310	\$8,290	55.43%	\$18,600	\$0
880	KCC/EPC	\$0	\$0	\$0	0.00%	\$0	\$0
890	Waste/Recycle Expenses	\$5,500	\$2,109	\$3,391	38.35%	\$2,500	(\$3,000)
898	Miscellaneous Expenses	\$18,850	\$10,934	\$7,916	58.01%	\$12,000	(\$6,850)
	SUB-TOTAL	\$161,262	\$154,320	\$6,942	95.70%	\$186,412	\$25,150
	Operating Expense TOTAL	\$2,219,284	\$1,861,021	\$358,263	83.86%	\$2,439,746	\$220,462
CAPITAL OUTLAY							
961	Police Bldg. Improvements	\$18,700	\$16,556	\$2,144	88.53%	\$37,700	\$19,000
962	Patrol Cars	\$29,000	\$0	\$29,000	0.00%	\$30,000	\$1,000
963	Patrol Car Accessories	\$35,000	\$0	\$35,000	0.00%	\$0	(\$35,000)
965	Weapons / Radios	\$0	\$1,149	(\$1,149)	0.00%	\$0	\$0
967	Station Equipment	\$0	\$0	\$0	0.00%	\$0	\$0
968	Office Furn. & Equip.	\$0	\$0	\$0	0.00%	\$0	\$0
969	Computer Equipment	\$2,000	\$1,911	\$89	95.55%	\$1,200	(\$800)
971	Park Land	\$0	\$0	\$0	0.00%	\$0	\$0
972	Park Bldgs. Improvements	\$230,000	\$17,447	\$212,553	7.59%	\$0	(\$230,000)
973	Park Construct. Fund	\$0	\$0	\$0	0.00%	\$0	\$0
974	Other Park Improvements	\$0	\$0	\$0	0.00%	\$0	\$0
978	Park/Rec. Furniture & Equipment	\$0	\$0	\$0	0.00%	\$0	\$0
	Capital Outlay SUB-TOTAL	\$314,700	\$37,063	\$277,637	11.78%	\$68,900	(\$245,800)
	BUDGET GRAND TOTAL	\$2,533,984	\$1,898,084	\$635,900	74.91%	\$2,508,646	(\$25,338)

KPPCSD
Profit & Loss Budget Performance
July 2008 through May 2009

	Jul '08 - May 09	Budget	Jul '08 - May 09	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
400 · Police Activities Revenue					
401 · Levy Tax	1,218,679.44	1,262,926.22	1,218,679.44	1,262,926.22	1,287,926.22
402 · Special Tax-Police	680,340.00	679,000.00	680,340.00	679,000.00	679,000.00
410 · Police Fees/Service Charges	5,444.23	3,400.00	5,444.23	3,400.00	3,500.00
416 · Interest-Police	16,665.25	27,000.00	16,665.25	27,000.00	35,000.00
418 · Misc Police Income	8,551.11	13,500.00	8,551.11	13,500.00	15,000.00
400 · Police Activities Revenue - Other	2,473.96		2,473.96		
Total 400 · Police Activities Revenue	1,932,153.99	1,985,826.22	1,932,153.99	1,985,826.22	2,020,426.22
420 · Park/Rec Activities Revenue					
424 · Special Tax-L&L	28,516.37	28,800.00	28,516.37	28,800.00	28,800.00
426 · Park Donations	250.00	2,500.00	250.00	2,500.00	3,000.00
427 · Community Center Revenue	14,126.00	20,500.00	14,126.00	20,500.00	22,000.00
436 · Interest-Park/Rec	674.27	1,000.00	674.27	1,000.00	1,200.00
438 · Misc Park/Rec Rev	424.00		424.00		
420 · Park/Rec Activities Revenue - Other	1,070.55		1,070.55		
Total 420 · Park/Rec Activities Revenue	45,061.19	52,800.00	45,061.19	52,800.00	55,000.00
440 · District Activities Revenue					
448 · Franchise Fees	13,746.24	20,800.00	13,746.24	20,800.00	20,800.00
456 · Interest-District	2,039.86	3,200.00	2,039.86	3,200.00	4,200.00
Total 440 · District Activities Revenue	15,786.10	24,000.00	15,786.10	24,000.00	25,000.00
Total Income	1,993,001.28	2,062,626.22	1,993,001.28	2,062,626.22	2,100,426.22
Expense					
4000 · Reconciliation Discrepancies	0.05		0.05		
500 · Police Sal & Ben					
502 · Salary - Officers	772,658.63	808,650.33	772,658.63	808,650.33	882,164.00
504 · Compensated Absences	5,427.92	19,728.00	5,427.92	19,728.00	19,728.00
506 · Overtime	30,892.55	27,500.00	30,892.55	27,500.00	30,000.00
508 · Salary - Non-Sworn	61,428.07	71,294.67	61,428.07	71,294.67	77,776.00
516 · Uniform Allowance	6,999.30	7,791.67	6,999.30	7,791.67	8,500.00
518 · Safety Equipment	2,046.53	2,291.67	2,046.53	2,291.67	2,500.00
521-A · Medical/Vision/Dental-Active	95,728.14	105,715.04	95,728.14	105,715.04	115,325.50
521-R · Medical/Vision/Dental-Retired	93,562.63	105,715.04	93,562.63	105,715.04	115,325.50
522 · Insurance - Police	5,557.38	11,183.33	5,557.38	11,183.33	12,200.00
523 · Social Security/Medicare	12,823.66	13,526.33	12,823.66	13,526.33	14,756.00
524 · Social Security - District	4,245.42	5,454.17	4,245.42	5,454.17	5,950.00
527 · PERS - District Portion	223,896.66	236,635.67	223,896.66	236,635.67	258,148.00
528 · PERS - Officers Portion	69,931.24	73,438.75	69,931.24	73,438.75	80,115.00
530 · Workers Comp	52,147.44	77,945.00	52,147.44	77,945.00	77,945.00
541 · Consultant/Operational Audit	0.00	0.00	0.00	0.00	0.00
Total 500 · Police Sal & Ben	1,437,345.57	1,566,869.67	1,437,345.57	1,566,869.67	1,700,433.00
550 · Other Police Expenses					

KPPCSD
Profit & Loss Budget Performance
July 2008 through May 2009

	Jul '08 - May 09	Budget	Jul '08 - May 09	YTD Budget	Annual Budget
552 · Expendable Police Supplies	1,116.43	3,666.67	1,116.43	3,666.67	4,000.00
553 · Range/Ammunition Supplies	1,133.93	2,291.67	1,133.93	2,291.67	2,500.00
560 · Crossing Guard	7,946.82	9,658.65	7,946.82	9,658.65	10,167.00
562 · Vehicle Operation	33,840.71	35,750.00	33,840.71	35,750.00	39,000.00
564 · Communications (RPD)	84,648.17	85,983.33	84,648.17	85,983.33	93,800.00
566 · Radio Maintenance	0.00	4,033.33	0.00	4,033.33	4,400.00
568 · Prisoner/Case Exp./Booking	3,319.33	9,056.67	3,319.33	9,056.67	9,880.00
570 · Training	16,072.90	11,000.00	16,072.90	11,000.00	12,000.00
572 · Recruiting	1,347.74	7,012.50	1,347.74	7,012.50	7,650.00
574 · Reserve Officers	2,131.13	1,833.33	2,131.13	1,833.33	2,000.00
576 · Misc. Meals & Travel	3,642.46	2,667.50	3,642.46	2,667.50	2,910.00
580 · Utilities - Police	6,328.74	7,480.00	6,328.74	7,480.00	8,160.00
581 · Bldg Repairs/Maint.	2,244.36	10,083.33	2,244.36	10,083.33	11,000.00
582 · Expendable Office Supplies	5,637.91	6,141.67	5,637.91	6,141.67	6,700.00
586 · Machine Maintenance	0.00	458.33	0.00	458.33	500.00
588 · Telephone(+Rich. Line)	8,789.86	11,502.33	8,789.86	11,502.33	12,548.00
590 · Housekeeping	3,531.77	5,041.67	3,531.77	5,041.67	5,500.00
592 · Publications	2,410.09	4,125.00	2,410.09	4,125.00	4,500.00
594 · Community Policing	2,858.11	6,050.00	2,858.11	6,050.00	6,600.00
596 · WEST-NET/CAL I.D.	12,296.00	12,297.00	12,296.00	12,297.00	12,297.00
598 · COPS Special Fund	0.00	0.00	0.00	0.00	0.00
550 · Other Police Expenses - Other	147.25		147.25		
Total 550 · Other Police Expenses	199,443.71	236,132.98	199,443.71	236,132.98	256,112.00
600 · Park/Rec Sal & Ben					
601 · Park & Rec Administrator	10,043.90	10,419.75	10,043.90	10,419.75	11,367.00
602 · Custodian	18,375.00	22,000.00	18,375.00	22,000.00	24,000.00
606 · Casual Labor	0.00	1,833.33	0.00	1,833.33	2,000.00
623 · Social Security/Medicare - Dist	241.71	797.50	241.71	797.50	870.00
Total 600 · Park/Rec Sal & Ben	28,660.61	35,050.58	28,660.61	35,050.58	38,237.00
635 · Park/Recreation Expenses					
640 · Community Center Expenses					
642 · Utilities-Community Center	3,008.44	4,070.00	3,008.44	4,070.00	4,440.00
643 · Janitorial Supplies	1,169.40	1,833.33	1,169.40	1,833.33	2,000.00
646 · Community Center Repairs	790.94	916.67	790.94	916.67	1,000.00
640 · Community Center Expenses - Other	313.52		313.52		
Total 640 · Community Center Expenses	5,282.30	6,820.00	5,282.30	6,820.00	7,440.00
660 · Annex Expenses					
662 · Utilities - Annex	1,077.51	0.00	1,077.51	0.00	0.00
666 · Annex Repairs	0.00	0.00	0.00	0.00	0.00
668 · Misc Annex Expenses	26.56	458.33	26.56	458.33	500.00
660 · Annex Expenses - Other	200.00		200.00		
Total 660 · Annex Expenses	1,304.07	458.33	1,304.07	458.33	500.00
670 · Gardening Supplies	0.00	1,833.33	0.00	1,833.33	2,000.00
672 · Kensington Park O&M	30,350.50	48,400.00	30,350.50	48,400.00	52,800.00

KPPCSD
Profit & Loss Budget Performance
 July 2008 through May 2009

	Jul '08 - May 09	Budget	Jul '08 - May 09	YTD Budget	Annual Budget
674 · Park Construction Exp	0.00	0.00	0.00	0.00	0.00
678 · Misc Park/Rec Expense	4,796.80	458.33	4,796.80	458.33	500.00
635 · Park/Recreation Expenses - Other	3,193.05		3,193.05		
Total 635 · Park/Recreation Expenses	44,926.72	57,969.99	44,926.72	57,969.99	63,240.00
800 · District Expenses					
810 · Computer Maintenance	20,574.53	22,094.55	20,574.53	22,094.55	22,900.00
820 · Cannon Copier Contract	3,116.44	5,041.67	3,116.44	5,041.67	5,500.00
830 · Legal (District/Personnel)	56,162.57	13,750.00	56,162.57	13,750.00	15,000.00
835 · Consultanting	820.17	9,166.67	820.17	9,166.67	10,000.00
840 · Accounting	8,080.47	19,983.33	8,080.47	19,983.33	21,800.00
850 · Insurance	28,603.38	30,000.00	28,603.38	30,000.00	30,000.00
860 · Election	5,307.25	8,000.00	5,307.25	8,000.00	8,000.00
865 · Police Bldg. Lease	5,112.00	5,112.00	5,112.00	5,112.00	5,112.00
870 · County Expenditures	28,346.66	18,600.00	28,346.66	18,600.00	18,600.00
890 · Waste/Recycle	2,109.34	5,041.67	2,109.34	5,041.67	5,500.00
898 · Misc. Expenses/Lobbyist	10,934.48	17,279.17	10,934.48	17,279.17	18,850.00
Total 800 · District Expenses	169,167.29	154,069.06	169,167.29	154,069.06	161,262.00
950 · Capital Outlay					
961 · Police Bldg Improvements	16,556.32	18,700.00	16,556.32	18,700.00	18,700.00
962 · Patrol Cars	0.00	29,000.00	0.00	29,000.00	29,000.00
963 · Patrol Car Accessories	0.00	35,000.00	0.00	35,000.00	35,000.00
965 · Weapons / Radios	1,149.00	0.00	1,149.00	0.00	0.00
967 · Station Equipment	0.00	0.00	0.00	0.00	0.00
968 · Office Furn/Eq	0.00	0.00	0.00	0.00	0.00
969 · Computer Equipment	1,911.51	2,000.00	1,911.51	2,000.00	2,000.00
971 · Park Land	0.00	0.00	0.00	0.00	0.00
972 · Park Buildings Improvement	17,447.52	230,000.00	17,447.52	230,000.00	230,000.00
973 · Park Construct. Grant	0.00	0.00	0.00	0.00	0.00
974 · Other Park Improvements	0.00	0.00	0.00	0.00	0.00
978 · Pk/Rec Furn/Eq	0.00	0.00	0.00	0.00	0.00
981 · Bldg E Improvements	0.00	0.00	0.00	0.00	0.00
983 · Annex Improvements	0.00	0.00	0.00	0.00	0.00
Total 950 · Capital Outlay	37,064.35	314,700.00	37,064.35	314,700.00	314,700.00
Total Expense	1,916,608.30	2,364,792.28	1,916,608.30	2,364,792.28	2,333,984.00
Net Ordinary Income	76,392.98	-302,166.06	76,392.98	-302,166.06	-333,557.78
Other Income/Expense					
Other Expense					
700 · Bond Issue Expenses					
701 · Bond Proceeds	-180,503.34		-180,503.34		
710 · Bond Admin.	1,723.39		1,723.39		
715 · Bond Interest Income	-1,250.17		-1,250.17		
720 · Bond Principal	93,097.04		93,097.04		
730 · Bond Interest	66,608.53		66,608.53		

KPPCSD
Profit & Loss Budget Performance
 July 2008 through May 2009

	<u>Jul '08 - May 09</u>	<u>Budget</u>	<u>Jul '08 - May 09</u>	<u>YTD Budget</u>	<u>Actual Budget</u>
Total 700 - Bond Issue Expenses	-20,324.55		-20,324.55		
Total Other Expense	-20,324.55		-20,324.55		
Net Other Income	20,324.55	0.00	20,324.55	0.00	0.00
	<u>96,717.53</u>	<u>-302,166.06</u>	<u>96,717.53</u>	<u>-302,166.06</u>	<u>-33,557.78</u>

NEW BUSINESS

NEW BUSINESS #1:

Discussion for adoption Resolution 2009-08, a resolution of the Board of Directors of the Kensington Police Protection and Community Services District, finding a severe fiscal hardship will exist if additional local property tax revenues are seized and additional unfunded mandates are adopted by the State of California.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

RESOLUTION 09-008

A RESOLUTION FINDING A SEVERE FISCAL HARDSHIP WILL EXIST IF ADDITIONAL LOCAL PROPERTY TAX REVENUES ARE SEIZED AND ADDITIONAL UNFUNDED MANDATES ARE ADOPTED BY THE STATE OF CALIFORNIA

WHEREAS, the current economic and housing crises have placed independent special districts under immense financial pressure and caused special district officials to reopen already adopted budgets to make painful cuts, including layoffs and furloughs of employees, decreasing maintenance and operations of public facilities, and reductions in direct services to keep spending in line with declining revenues; and

WHEREAS, since the early 1990s the state government of California has seized over **\$6.807 billion** of independent special district property tax revenues statewide to fund the state budget; and

WHEREAS, in FY 2007-08 alone, the state seized nearly **\$618 million** in independent special district property tax revenues statewide to fund the state budget; and

WHEREAS, the most significant impact of taking local property tax revenues is the reduction of quality and effectiveness of vital services provided to constituents; and

WHEREAS, in 2004 the voters by an 84 percent vote margin passed Proposition 1A which adopted substantial constitutional protections for local revenues but the Legislature can still "borrow" local property taxes to fund the state budget; and

WHEREAS, the Governor recently proposed to suspend Proposition 1A (2004) and "borrow" \$2 billion in local property taxes from independent special districts, cities, and counties to balance the state budget, which would cause deeper cuts to fire protection, water and wastewater, mosquito abatement, recreation and park, and many other vital services; and

WHEREAS, in the past the Governor has called such "borrowing" proposals fiscally irresponsible because the state will find it virtually impossible to repay and it would only deepen the state's structural deficit, preventing the state from balancing its budget; and

WHEREAS, the Legislature is currently considering hundreds of bills, many of which would impose new costs on local governments that can neither be afforded nor sustained in this economic climate; and

WHEREAS, state agencies are imposing, or considering, many regulations imposing unfunded mandates on local governments without regard to how local agencies will be able comply with these mandates while meeting their other responsibilities; and

WHEREAS, the combined effects of the seizure of the Special District's property tax revenues, increasing unfunded state mandates, and the revenue losses due to the economic downturn have placed the Special District's budget under serious fiscal pressure; and

WHEREAS, this Special District simply cannot sustain the loss of any more property tax funds or to be saddled with any more state mandates as they will only deepen the financial challenge facing this Special District and impact the services to the constituents we serve; and

WHEREAS, a number of this Special District's financial commitments arise from contracts, including long term capital leases and debt obligations which support securities in the public capital markets, that the Special District must honor in full unless modified by mutual agreement of the parties.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE SPECIAL DISTRICT OF KENSINGTON POLICE PROTECTION & COMMUNITY SERVICES DISTRICT has determined that the Special District will experience a severe fiscal hardship if the state "borrows" local property taxes to solve the state's budget deficit; and

RESOLVED FURTHER, that the Board of Directors strongly and unconditionally opposes the Governor's proposal and any other state government proposals to borrow or seize any additional local funds, including property tax; and

RESOLVED FURTHER, that the Board of Directors strongly urges the Legislature and Governor to suspend the enactment of any new mandates on local governments until such time as the economy has recovered and urges the state to provide complete funding for all existing and any new mandates.

RESOLVED FURTHER, that the Board Secretary shall send copies of this resolution to the Governor, our state Senator(s), our Assembly Member(s) and the California Special Districts Association.

ADOPTED this 28 day of May, 2009.

Ayes:

Bill Wright, Board President

Noes:

Absent:

Chuck Toombs, Vice President

Pat McLaughlin, Director

Cindy Kimball, Director

Cathie Kosel, Director

I hereby certify the foregoing resolution was duly and regularly adopted by the Board of Directors of the Kensington Police Protection and Community Services District at the Regular meeting of said Board held on Thursday, the 28th day of May, 2009.

Stephanie Fries, District Secretary

NEW BUSINESS #2:

Discussion for approval at letter drafted by General Manager Greg Harman at the request of CSDA to be sent to our State representatives expressing the District's opposition to the State borrowing local property tax revenue to balance the State's budget.

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

May 28th, 2009

The Honorable Loni Hancock
California State Senate
State Capitol, Room 3092
Sacramento, CA 95814

Re: Proposal to “borrow” local governments’ property tax revenue

Dear Senator Hancock,

On behalf of the Board of Directors of the Kensington Police Protection and Community Services District and the constituents we serve, I am writing to express our strong opposition to any effort to suspend Proposition 1A (2004) and “borrow” property tax revenues from independent special districts and other local governments. The Kensington Police Protection and Community Services District provides law enforcement, park and recreational services, and solid waste and recycling services to a community of 3000 people.

We recognize that the state is facing difficult decisions as it tackles an immense budget deficit. However, suspending Prop 1A and taking, even temporarily, 8 percent of special districts’ property tax revenues would force cuts to critical services and jeopardize infrastructure investment at a time when the state and Californians needs them. This 8 percent is on top of continuing decreases in property tax revenues and ongoing RAFI and II shifts. It is important to recognize that a Prop 1A suspension will push the state further into debt because the borrowed amount will have to be paid back within three years, with interest. *Borrowing from local governments will benefit no one.*

We are currently trying to close a \$500,000 shortfall in our 2009/2010 budget and this additional loss of revenue will make this task especially difficult in that it will result in the possible loss of a police officer position.

As your constituents and as fellow public servants that serve the same constituents as you, we urge you to protect special districts and other local governments’ vital services and the Californians that depend on them by joining us in opposing any effort to borrow from local government property tax revenues.

Sincerely,

Gregory E. Harman, General Manager/ Chief of Police
Kensington Police Protection & Community Services District

CC: Senate President Pro Tem Darrell Steinberg, fax: 916.323.2263
Assembly Speaker Karen Bass, fax: 916.319.2147
Senate Republican Leader Dennis Hollingsworth, fax: 916.447.9008
Assembly Republican Leader Sam Blakeslee, fax: 916.319.2133
California Special Districts Association, fax: 916.442.7889

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

May 28th, 2009

The Honorable Mark DeSaulnier
California State Senate
State Capitol, Room 2054
Sacramento, CA 95814

Re: Proposal to “borrow” local governments’ property tax revenue

Dear Senator DeSaulnier,

On behalf of the Board of Directors of the Kensington Police Protection and Community Services District and the constituents we serve, I am writing to express our strong opposition to any effort to suspend Proposition 1A (2004) and “borrow” property tax revenues from independent special districts and other local governments. The Kensington Police Protection and Community Services District provides law enforcement, park and recreational services, and solid waste and recycling services to a community of 5,000 people.

We recognize that the state is facing difficult decisions as it tackles an immense budget deficit. However, suspending Prop 1A and taking, even temporarily, 8 percent of special districts’ property tax revenues would force cuts to critical services and jeopardize infrastructure investment at a time when the state and Californians needs them. This 8 percent is on top of continuing decreases in property tax revenues and ongoing ERAF I and II shifts. It is important to recognize that a Prop 1A suspension will push the state further into debt because the borrowed amount will have to be paid back within three years, with interest. *Borrowing from local governments will benefit no one.*

We are currently trying to close a \$500,000 shortfall in our 2009/2010 budget and this additional loss of revenue will make this task especially difficult in that it will result in the possible loss of a police officer position.

As your constituents and as fellow public servants that serve the same constituents as you, we urge you to protect special districts and other local governments’ vital services and the Californians that depend on them by joining us in opposing any effort to borrow from local government property tax revenues.

Sincerely,

Gregory E. Harman, General Manager/ Chief of Police
Kensington Police Protection & Community Services District

CC: Senate President Pro Tem Darrell Steinberg, fax: 916.323.2263
Assembly Speaker Karen Bass, fax: 916.319.2147
Senate Republican Leader Dennis Hollingsworth, fax: 916.447.9008
Assembly Republican Leader Sam Blakeslee, fax: 916.319.2133
California Special Districts Association, fax: 916.442.7889

KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

May 28th, 2009

The Honorable Nancy Skinner
California State Assembly
State Capitol, Room 4126
Sacramento, CA 95814

Re: Proposal to “borrow” local governments’ property tax revenue

Dear Assembly Member Skinner,

On behalf of the Board of Directors of the Kensington Police Protection and Community Services District and the constituents we serve, I am writing to express our strong opposition to any effort to suspend Proposition 1A (2004) and “borrow” property tax revenues from independent special districts and other local governments. The Kensington Police Protection and Community Services District provides law enforcement, park and recreational services, and solid waste and recycling services to a community of 5,000 people.

We recognize that the state is facing difficult decisions as it tackles an immense budget deficit. However, suspending Prop 1A and taking, even temporarily, 8 percent of special districts’ property tax revenues would force cuts to critical services and jeopardize infrastructure investment at a time when the state and Californians needs them. This 8 percent is on top of continuing decreases in property tax revenues and ongoing ERAF I and II shifts. It is important to recognize that a Prop 1A suspension will push the state further into debt because the borrowed amount will have to be paid back within three years, with interest. *Borrowing from local governments will benefit no one.*

We are currently trying to close a \$500,000 shortfall in our 2009/2010 budget and this additional loss of revenue will make this task especially difficult in that it will result in the possible loss of a police officer position.

As your constituents and as fellow public servants that serve the same constituents as you, we urge you to protect special districts and other local governments’ vital services and the Californians that depend on them by joining us in opposing any effort to borrow from local government property tax revenues.

Sincerely,

Gregory E. Harman, General Manager/ Chief of Police
Kensington Police Protection & Community Services District

CC: Senate President Pro Tem Darrell Steinberg, fax: 916.323.2263
Assembly Speaker Karen Bass, fax: 916.319.2147
Senate Republican Leader Dennis Hollingsworth, fax: 916.447.9008
Assembly Republican Leader Sam Blakeslee, fax: 916.319.2133
California Special Districts Association, fax: 916.442.7889

NEW BUSINESS #3:

Discussion for possible action
"Recommendations for the KPPCSD"
from Brown Taylor's Sep 2007 Report.
Director Kimball to form an ad hoc
committee to work with Brown Taylor
and Greg Harman to review the status of
the previous recommendations made by
Brown Taylor, report these to the District
Board and make recommendations for
subsequent action. Possible Board
Action.